



# Quarterly Internal Audit Activity Report

**Report Date:** February 24, 2026

# Quarterly Internal Audit Update

## Executive Summary

This quarterly summary provides the Board, through the Finance & Audit Committee, and the CEO with a consolidated overview of Internal Audit's work and key observations since the November 2025 Finance & Audit Committee meeting. Its purpose is to highlight the most significant themes, risks, and insights so readers can quickly focus on areas of strategic importance without reviewing each report individually.

By distilling complex audit activity into the most relevant information, this summary supports agency leadership to focus on key issues and support well-informed decisions.

## Audit Report Highlights

- **ST Express Annual Compliance Audit (2025-04):** No (0) findings; compliance to standards maintained across operational and maintenance controls.
- **Security & Emergency Management Internal Audit (2025-05):** 4 findings; key gaps include System Security Plan, Agency Continuity Plan, emergency procedures, and outdated training.
- **Customer Complaint Process Audit (2025-10):** 0 findings and 2 recommendations; strong responsiveness but lacks formal governance and resolution verification.
- **Link Light Rail Annual Compliance Audit (2025-14):** 1 finding; Approximately 30% of Link SOPs/SMPs are overdue for 10-year review.
- **Federal Way Link Extension Readiness Certification Audit (2025-44):** 0 findings and 1 recommendation; overall certification process in conformance with SSMP/SSCP.

## Cross-Cutting Themes

Across the five (5) audits, we identified recurring themes including inaccurate or outdated documentation, governance gaps in safety and security, and limitations in program-level oversight in areas such as security, emergency management, and customer complaint resolution. Positive themes also emerged, including strong modal compliance, robust certification readiness, and consistent customer service performance.

## Key Risks Found

- Absence of foundational security and continuity plans (2025-05).
- Gaps in resolution verification and governance in customer complaint processes (2025-10).
- Outdated or incomplete documentation across modes (2025-14).

## Strengths Observed

- Strong compliance in modal and capital project audits (2025-04 & 2025-44).
- Responsive customer service practices with improved resolution timeliness (2025-10).
- Well-documented and executed certification processes for FWLE (2025-44)

**Table 1 - Internal Audit Results Summary Table**

Audit Title	Findings	Recommendations	Summary Theme
ST Express Annual Compliance Audit	0	0	Compliance maintained
Security & Emergency Management Internal Audit	4	8	Governance & documentation gaps
Customer Complaint Process Audit	0	2	Governance & verification gaps
Link Light Rail Annual Compliance Audit	1	3	Outdated SOPs/SMPs
Federal Way Link Extension Readiness Certification Audit	0	1	Strong certification compliance
Totals	5	14	